



MAURA HEALEY
GOVERNOR

KIM DRISCOLL
LIEUTENANT GOVERNOR

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SECRETARY, EXECUTIVE OFFICE
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Commonwealth of Massachusetts
Division of Occupational Licensure
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LAYLA R. D'EMILIA
UNDERSECRETARY, CONSUMER
AFFAIRS AND BUSINESS
REGULATION

SARAH R. WILKINSON
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

Board of Public Accountancy
Public Meeting Minutes
May 18, 2023

Board Members Present:

Angela Parziale, CPA, MST, *Chair*
Richard H. Grueter, CPA, *Member*
Lunetta Kwan, CPA, *Member*
James Redmond, CPA, *Secretary*

Staff Members Present:

Kerry Cassidy, *Executive Director*
Lynn Read, *Board Counsel*
Jennifer Fraga, *Program Coordinator*

All Board Members and staff appears by videoconference.

CALL TO ORDER: The meeting was called to order at 10:03 a.m. by Jennifer Fraga.

BOARD BUSINESS:

Public Meeting Minutes of March 16, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Public Meeting Minutes of March 16, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of March 16, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Executive Session Minutes of March 16, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Delegations of Authority to Staff. The Board discussed the Draft Delegations of Authority to Staff.

Authority to Execute Orders, Decisions and Agreements

MOTION: To grant the Board's Executive Director, or if not available and/or the Deputy Commissioner of the Division of Occupational Licensure, the authority to sign on behalf of the Board Orders to Show Cause, Consent Agreements, and Final Decisions, consistent with terms established by the Board, and to sign off on case closings. This delegation of authority shall



remain in effect and force unless and until overridden by a subsequent vote of the Board. A MOTION was made by Mr. Grueter, seconded by Ms. Kwan, to approve this delegation. The Motion passed unanimously by Roll Call Vote.

Hearing Officers

MOTION: To delegate the authority to act as a Presiding Officer to a Division of Occupational Licensure Hearings Counsel for all adjudicatory proceedings conducted pursuant to 801 Code Mass. Regs. §§ 1.00 et seq., in all cases where the Board has voted to issue an Order to Show Cause, Summary Suspension Order, Denial of License or other adjudicatory matter or where an Order to Show Cause will be issued, and to instruct the Board staff to invite a Board member to every adjudicatory hearing. This delegation of authority shall remain in effect and force unless and until overridden by a subsequent vote of the Board. A MOTION was made by Mr. Grueter, seconded by Mr. Redmond, to approve this delegation. The Motion passed unanimously by Roll Call Vote.

Orders of Summary Suspension

MOTION: To delegate the authority to the Executive Director and the Deputy Commissioner, in consultation with the Board Chair, to issue a written Order of Summary Suspension, pending a 10-day hearing pursuant to G.L. c. 112, § 65B, after determining, based on sworn affidavits and documentary evidence, that a licensee's continued practice poses an immediate and serious threat to the public health, safety or welfare. This delegation of authority shall remain in effect and force unless and until overridden by a subsequent vote of the Board. A MOTION was made by Mr. Grueter, seconded by Mr. Redmond, to approve this delegation. The Motion passed unanimously by Roll Call Vote.

Disciplinary Decisions by Default – Delegation of Authority

MOTION: To delegate authority to the Board's Executive Director or the Deputy Commissioner, in consultation with Board Counsel, to find respondents in default based on failure to respond to Orders to Show Cause or otherwise appear in an adjudicatory proceeding, and to impose sanctions and issue Final Decisions and Orders consistent with the Board's usual guidelines: revoking licenses, upholding fines previously recommended by the Board, or fining for unlicensed practice. This delegation of authority shall remain in effect and force unless and until overridden by a subsequent vote of the Board. A MOTION was made by Mr. Redmond, seconded by Ms. Kwan, to approve this delegation. The Motion passed unanimously by Roll Call Vote.

NASBA 2023 Q1 and Q2 Score Release. After brief discussion, the correspondence was read and filed. No formal action was taken.

NASBA Year-end Exam Performance Reporting for 2021 and 2022. After brief discussion, the correspondence was read and filed. No formal action was taken.

ANNUAL ELECTION OF CHAIR AND SECRETARY: The Board took their annual votes on the Chair and Secretary seats. A MOTION was made by Mr. Redmond to nominate Richard H. Grueter, CPA as Chair for the year 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

A MOTION was made by Mr. Redmond to nominate Lunetta Kwan, CPA as Secretary for the year 2023, seconded by Ms. Parziale. The Motion passed unanimously by a roll call vote.

CANDIDATE REVIEW:

(RS). After review and discussion, the Board tasked Staff to obtain the Candidate's transcripts and NASBA's education evaluation for further review. A MOTION was made by Mr. Redmond to approve the application once the transcript and NASBA documents are viewed by Board Counsel and Staff, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

APPLICATION REVIEW:

(MLC). After review and discussion, the Board determined the application incomplete by 80 continuing education hours. A MOTION was made by Mr. Redmond to approve the application once an additional 80 continuing education hours are met and submitted within a reasonable period, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

EXECUTIVE DIRECTOR'S REPORT: None separate from items on the Agenda.

BOARD COUNSEL REPORT: None separate from items on the Agenda.

DISCUSSION:

Accreditation Requirements. Mr. Grueter presented his review of the regulations and practices regarding accreditations currently accepted by the Board. After discussion, the Board tasked Board Counsel Lynn Read to begin a draft revision to mirror Mr. Grueter's memorandum.

NASBA Press Release – Historic Exam Model Rule Amendment. The Board discussed a Press Release from NASBA on the adoption of an amendment to the Uniform Accountancy Act (UAA) Model Rules pertaining to the Uniform CPA Examination. After discussion, Board Counsel Lynn Read will investigate whether these amendments should be incorporated into Board regulations. Board Counsel will report back at the next meeting on possibly drafting a policy for the Board to follow during any regulation revisions that may be advisable.

UAA Model Rules and Correspondence from NASBA 4.28.2023. After discussion, the correspondence was read and filed.

CPA Application Deadlines and Correspondence from NASBA 3.16.2023. After discussion, the correspondence was read and filed.

Education Sub-Committee. Board Counsel addressed the Board with a review of past discussions on the proposed purpose of creating an Education Sub-Committee. The Board will continue its discussion as well as review other options at future meetings.

Draft Policy on Firm Renewal and Peer Review. After discussion, a MOTION was made by Mr. Redmond, seconded by Ms. Kwan, to approve the Draft Policy on Firm Renewal and Peer Review. The Motion passed unanimously by Roll Call Vote.

Open Session for Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting: (None)

Adjourn Public Meeting, Enter Executive Session (Closed) under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B (medical record information), and then Investigative Conference (Closed under G.L. c. 112, s. 65C).

At 11:39 a.m., a **MOTION** was made by Ms. Parziale, seconded by Mr. Redmond, to: (1) exit the public meeting; (2) enter a closed executive session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B to review sensitive medical information in CPA Examination extension requests; (3) then enter closed Investigative Conference under G.L. c. 112 s. 65C; and not return to the public meeting. The Motion passed unanimously by a roll call vote.

See separate minutes of Executive Session.

Investigative Conference CLOSED under G. L. c. 112, § 65C

During the investigative conference, the Board took the following actions:

Settlements: (None)

Cases:

2022-000827-IT-ENF (NK)

Tabled to next meeting

PCAOB:

Firm Mr. Grueter recused himself.

Read and filed.

Firm Ms. Kwan recused herself.

Read and filed.

Firm Mr. Redmond recused himself.

Read and filed.

AICPA:

Read and filed.

ADJOURNMENT

At 12:45 p.m., a **MOTION** was made by Mr. Grueter, seconded by Ms. Parziale to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on June 15, 2023.


Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for May 18, 2023

Draft Public Minutes of May 18, 2023

Draft Executive Session Minutes of March 16, 2023

Draft Delegations of Authority to Staff

NASBA 2023 Q1 and Q2 Score Release

NASBA Year-end Exam Performance Reporting for 2021 and 2022

Documents for Candidate Review (RS)

Documents for Application Review (MLC)

Memorandum re: Preliminary Review of Current Practices on Accepted Accreditations

Email: Accreditation Requirements and Correspondence from NASBA 3.7.2023

NASBA Press Release – Historic Exam Model Rule Amendment

Email: UAA Model Rules and Correspondence from NASBA 4.28.2023

Email: CPA Application Deadlines and Correspondence from NASBA 3.16.2023

Draft Policy on Firm Renewal and Peer Review